

Address Service Requested

## FORM

# M-L

ASSESSMENT DATE AS OF: JANUARY 1, 2006  
DUE DATE: MARCH 1, 2006

### LEASED, RENTED, OR LOANED PERSONAL PROPERTY RETURN 2006

**For property located at, but not owned by, a Wisconsin manufacturer.**

**INTERNET FORMS** – Electronic versions of this form (Excel and PDF) may be downloaded from the Department of Revenue web site at [www.dor.state.wi.us/forms/manuf/index.html](http://www.dor.state.wi.us/forms/manuf/index.html). Further instructions for downloading the form are on that web site page.

**DUE DATE** – File this form on or before March 1, 2006. The form must be postmarked or received on or before March 1, 2006 at the appropriate Manufacturing & Utility Section Office listed on page 2.

**FILING EXTENSION REQUESTS** – Submit a request on or before March 1, 2006 to extend the filing deadline of this form to April 3, 2006. An extension may be requested by fax at 608-264-6897. It may also be requested by email at [mfgtelco@dor.state.wi.us](mailto:mfgtelco@dor.state.wi.us). Post office mail requests must be postmarked on or before March 1, 2006 and mailed to:

Wisconsin Department of Revenue  
Bureau of Property Tax  
Manufacturing & Utility Section, Mail Drop 6-97  
PO Box 8971  
Madison, WI 53708-8971

**REPORTING REQUIREMENTS** – Use this form to report to the Department of Revenue all property that you lease to, rent to, or have located at a manufacturer. Page 5 of this form, with **an original signature**, must be submitted. If you sold this equipment prior to January 1 of the current year, indicate the new owner below:

\_\_\_\_\_  
*Name of New Owner*      \_\_\_\_\_  
*Address*      (      )  
*Phone*

If you no longer lease property in the State of Wisconsin, write "NONE" on the schedules and submit the form to avoid a non-filing penalty.

**COMMENTS/SUGGESTIONS** – We appreciate your comments and suggestions on forms. Please submit them with your return.

## Addresses of Manufacturing & Utility Section Offices Wisconsin Department of Revenue

2006

(Mail the completed return to the appropriate office listed below.)

Lake Winnebago District – Area 75  
Manufacturing & Utility Section Office  
845 South Main Street, Suite 140  
**Fond du Lac, WI 54935-6116**  
Phone: 920-929-2962  
Fax: 920-929-7202  
Email: billy.bowers@dor.state.wi.us

Metro District – Area 77  
Manufacturing & Utility Section Office  
Rm. 530 State Office Building  
819 North 6th Street  
**Milwaukee, WI 53203-1610**  
Phone: 414-227-4456  
Fax: 414-227-4095  
Email: jmatthes@dor.state.wi.us

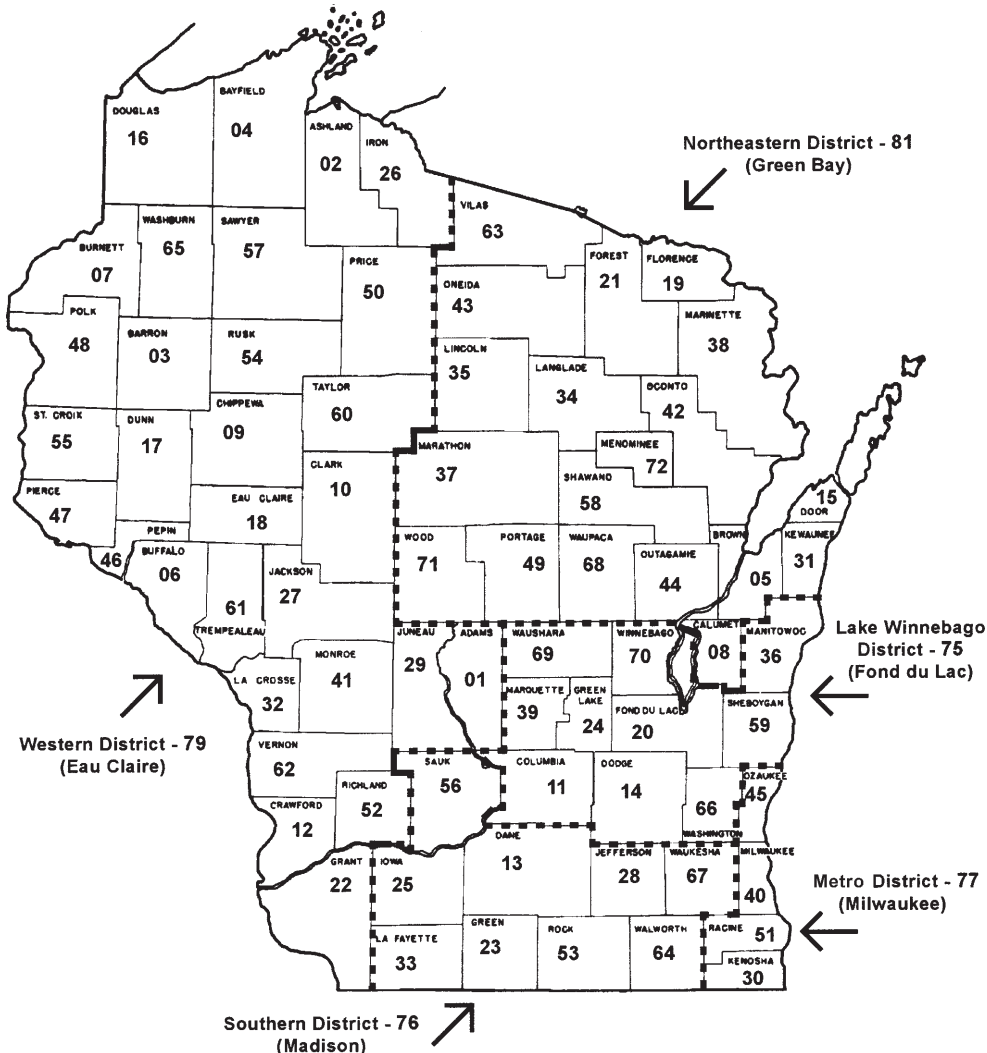
Southern District – Area 76  
Manufacturing & Utility Section Office  
Mailing Address: PO Box 8909  
**Madison, WI 53708-8909**  
Street Address: 2135 Rimrock Rd, Mail Drop 3-424  
**Madison, WI 53713-1443**  
Phone: 608-267-2163  
Fax: 608-267-1355  
Email: tdrascic@dor.state.wi.us

Western District – Area 79  
Manufacturing & Utility Section Office  
707 South Barstow  
**Eau Claire, WI 54701-3894**  
Phone: 715-836-4925  
Fax: 715-836-6690  
Email: slarrabe@dor.state.wi.us

Northeastern District – Area 81  
Manufacturing & Utility Section Office  
200 N. Jefferson Street, Suite 626  
**Green Bay, WI 54301-5190**  
Phone: 920-448-5191  
Fax: 920-448-5210  
Email: thyland@dor.state.wi.us

### Alphabetical List of the Wisconsin Counties

County Code	County Name	District Office Code
01	ADAMS	79
02	ASHLAND	79
03	BARRON	79
04	BAYFIELD	79
05	BROWN	81
06	BUFFALO	79
07	BURNETT	79
08	CALUMET	81
09	CHIPPEWA	79
10	CLARK	79
11	COLUMBIA	75
12	CRAWFORD	79
13	DANE	76
14	DODGE	75
15	DOOR	81
16	DOUGLAS	79
17	DUNN	79
18	EAU CLAIRE	79
19	FLORENCE	81
20	FOND DU LAC	75
21	FOREST	81
22	GRANT	79
23	GREEN	76
24	GREEN LAKE	75
25	IOWA	76
26	IRON	79
27	JACKSON	79
28	JEFFERSON	76
29	JUNEAU	79
30	KENOSHA	77
31	KEWAUNEE	81
32	LA CROSSE	79
33	LAFAYETTE	76
34	LANGLADE	81
35	LINCOLN	81
36	MANITOWOC	75
37	MARATHON	81
38	MARINETTE	81
39	MARQUETTE	75
40	MILWAUKEE	77
41	MONROE	79
42	OCONTO	81
43	ONEIDA	81
44	OUTAGAMIE	81
45	OZAUKEE	77
46	PEPIN	79
47	PIERCE	79
48	POLK	79
49	PORTAGE	81
50	PRICE	79
51	RACINE	77
52	RICHLAND	79
53	ROCK	76
54	RUSK	79
55	ST CROIX	79
56	SAUK	76
57	SAWYER	79
58	SHAWANO	81
59	SHEBOYGAN	75
60	TAYLOR	79
61	TREMPEALEAU	79
62	VERNON	79
63	VILAS	81
64	WALWORTH	76
65	WASHBURN	79
66	WASHINGTON	75
67	WAUKESHA	76
68	WAUPACA	81
69	WAUSHARA	75
70	WINNEBAGO	75
71	WOOD	81
72	MENOMINEE	81



## GENERAL INSTRUCTIONS

Our records indicate that you own personal property that you lease to, rent to, or have located at a Wisconsin Manufacturer (as defined in Section 70.995 of the Wisconsin Statutes). A complete list of all entities in the state of Wisconsin currently classified as manufacturers can be found on our internet site at <http://www.dor.state.wi.us/report/m.html#manuf> (Excel format).

This booklet has been prepared for your convenience and use in the completion and filing of your 2006 Wisconsin Manufacturing Leased Personal Property Return (Form M-L). **If you need to report property located in more than one area, you must mail a separate return to each area office.**

**DUE DATE** – The form must be postmarked or received at the appropriate Manufacturing & Utility Section Office listed on Page 2 on or before March 1, 2006.

**WHERE TO FILE YOUR RETURN** – Mail your completed **original** return to the Wisconsin Department of Revenue, Manufacturing & Utility Section Office, **serving the area in which the property is located.** On the front cover of this booklet is a pre-addressed mailing label with your name, address and the number identification of the Area in which the property is located. To determine the correct office, match the two digits of the Area on the pre-addressed label to the District Office Code on Page 2 of this booklet. The office address and phone numbers are shown on Page 2. **Faxed copies of the return are not acceptable because an original signature is required.**

### STEPS FOR COMPLETING THE ML FORM –

1. Peel off the label and place it in the address area of Schedule A, Page 5. If the name or address is in error or has changed, check the address change box and draw a line through the incorrect information and print the correct information directly above or below the error.

**IMPORTANT:** If you use a PO Box number, write it on the mailing label and make certain the proper zip code is shown.

2. Answer the three questions on Schedule A (page 5).
3. Complete Schedule LL on Page 6. Detailed instructions for completing this schedule are located on Page 7. The 2006 Composite Conversion Index Factors used for completing Schedule LL are found on Page 8. Report the required information for every manufacturer's account.
4. As an alternative method of fulfilling the requirements of completing Schedule LL you may submit a substitute of the schedule or a computer printout in an **8 1/2" x 11" format**. In either case the substitute **must** contain **all** information requested on Schedule LL.

**If you choose this alternative method of reporting you must also sign Schedule A of this M-L Form and file the signed Schedule A, along with your substitute report, with the appropriate Manufacturing & Utility Section Office.**

5. Sign Schedule A. Unsigned forms are not acceptable. **We must have the return with the original signature. We cannot accept faxes or copies of the signature.**

6. Any property reported last year but not this year must be accounted for. You must file if you had active leases for 2005. Either attach an extra page or a photocopy of last year's Schedule LL indicating the status of such equipment. If the equipment has been sold please indicate to whom it was sold on the cover of this return.

**ASSESSMENT DATE** – This return is used in arriving at the assessed value of property leased to, rented to, or located at a manufacturer and subject to general property taxes **as of the close of January 1, 2006.**

**EXTENSION REQUESTS** – The law grants one filing extension to April 3, 2006 if your request meets **all** of the following requirements:

- It must be in writing (not by telephone).
- It must be **emailed, sent by first class mail or faxed** (postmarked or received) on or before March 1, 2006 (**one day late is denied**).
- Email: [mfgtelco@dor.state.wi.us](mailto:mfgtelco@dor.state.wi.us)
- Fax: (608) 264-6897
- Send post office mail requests to:  
Wisconsin Department of Revenue  
Bureau of Property Tax  
Manufacturing & Utility Section, Mail Drop 6-97  
PO Box 8971  
Madison, WI 53708-8971

If you want proof of mailing, we recommend obtaining a USPS certificate of mailing, using a delivery service, or email. We will only acknowledge extension requests received by email. Failure to file a complete report by the due date or extension date will result in a filing penalty.

**FILING PENALTY** – This form is not considered properly or timely filed unless the return contains all of the required data for each equipment location. Failure to provide the required data will result in a filing penalty. Schedule LL must be filed by the lessor even though manufacturers are assessed and responsible for the property tax in the State of Wisconsin. Lessees are also required to report information on their personal property returns.

**PROPERTY LEASED TO UTILITIES** – For information concerning the reporting of property leased to utilities contact:

Wisconsin Department of Revenue  
Bureau of Property Tax  
Manufacturing & Utility Section, Mail Drop 6-97  
PO Box 8971  
Madison, WI 53708-8971  
(608) 266-8162

**PROPERTY LEASED TO NON-MANUFACTURERS & NON-UTILITIES** – You should report all property leased to non-manufacturers and non-utilities to the local municipal assessor. Telecommunication companies are assessed by the Bureau of Property Tax, Manufacturing & Utility Section.

## **LEASING COMPANIES LOCALLY ASSESSED**

### **(By Municipal Assessor, not the Department of Revenue)**

In general, personal property leased to, rented to, or loaned to a Wisconsin manufacturer is assessed by the Department of Revenue and assessed to the manufacturer. However, Chapter 10 of the Wisconsin Property Assessment Manual allows low value items with no likelihood of qualifying as exempt M&E to be assessed by the municipal assessor. Below is a list of leasing companies who lease such items to manufacturers in the state. For the January 1, 2006 assessment, property owned by these leasing companies and leased to Wisconsin manufacturers is assessed by the municipal assessor. In addition, all assessable vending machines continue to be locally assessed.

ADP INC  
ADT SECURITY SYSTEMS  
ALLCOM OF WIS  
ALL CITY COMMUNICATIONS  
AMERITECH MONITORING SERVICE  
AMERITECH PAGING  
AN-SER SERVICES  
ARCH COMMUNICATIONS  
ASCOM HASLER MAILING SYSTEM  
ASSOCIATED PRESS  
ASSOCIATES CAPITAL  
BADGER MAILING SYSTEMS  
BEEPER MARKETING OF WI, INC.  
BENTLEY WELDING SUPPLY/PRAXAIR  
BEST DISPOSAL SERVICE  
BETHESDA SPRING WATER  
BFI (BROWNING-FERRIS IND)  
BIOKLEEN ENVIRONMENTAL  
BRAMBLES EQUIP SERV INC -(nka NES  
EQUIPMENT)  
BRENT'S MAILING EQUIPMENT  
BROOK FURNITURE RENTAL  
BUSINESS SERVICE CENTER  
CARD ESTABLISHMENT SERVICES  
CENTRAL CONTROL ALARM  
CONTAINER HAUL-AWAY, INC.  
CULLIGAN WATER CONDITIONING  
DOW JONES TELERATE, INC.  
DTN LEASING  
EDI SUPPLIER  
ENVIRITE CORP.  
FARMER BROS. CO.  
FEDERAL EXPRESS (FED EX)  
FME CORPORATION  
FRANCOTYP – POSTALIA INC.  
FRIDEN NEOPOST  
GALILEO INTERNATIONAL INC  
GREEN VALLEY DISPOSAL CO INC  
HONEYWELL INC DBA PROTECT  
IDEAL DISPOSAL SERVICE  
INDUSTRIAL TOWEL & UNIFORM  
INTERIORSCAPES  
LEASE FINANCE GROUP LP  
MERMAID WATER SERVICES CORP.

METROCALL INC.  
MIDWEST AERIAL PLATFORM  
MILWAUKEE MAILING AND SHIPPING  
MINERAL SPRING WATER CO.  
MOBILE REDUCTION SPECIALISTS  
NATURE'S PURIST WATER  
NEOPOST LEASING  
NES EQUIPMENT RENTAL LP–(fka BRAMBLES  
EQUIP)  
OSTEN INC.  
PACKERLAND RENT-A-MAT, INC  
PAGENET  
PAGING NETWORK  
PELTZ GROUP LLC  
PITNEY BOWES INC (NOT CREDIT CORP)  
PLANTERIOS OF WI  
PREMIUM WATER INC – Chippewa Springs  
RENTOKIL TROPICAL PLANT SERVICES  
REUTERS  
RPS INC.  
SAFETY-KLEEN  
SANIFILL  
SAVRE GROUP INC  
SECURITY LINK  
SKYTEL CORP.  
SPIC & SPAN INC.  
SUPERIOR OF WISCONSIN  
SUPERIOR SERVICES INC  
SYSCO FOOD SERVICES  
TAYLOR INDUSTRIAL  
TEL SEC, INC.  
TELECOMMUNICATIONS INCOME  
TOWN & COUNTRY WASTE  
TSR-WIRELESS-APPLETON  
UNIFIED MERCHANT SERVICES  
UNITED PARCEL SERVICE (UPS)  
UPI  
US FILTER INC  
USA WASTE OF WISCONSIN  
VIKING FIRE PROTECTION  
WASTE MANAGEMENT (Excluding Chemical Waste  
Management)  
WATER QUALITY IMPROVEMENT  
WISCONSIN RECYCLING DISPOSAL  
WORLDSPAN LP

**FORM  
M-L**

**WISCONSIN  
LEASED, RENTED, OR LOANED PERSONAL PROPERTY RETURN**

To Report Personal Property Leased, Rented or Loaned to Wisconsin Manufacturers Only  
Please Read the Instructions Before Completing This Return

**2006  
DUE: MARCH 1, 2006**

Co. No.:	Munic. No.:
----------	-------------

FEIN #:
---------

☐ Check if Name or Address has changed

▼ PLACE LABEL HERE ▼

Name		
Street	PO Box	
City	State	Zip

FOR DEPARTMENT USE ONLY		
<b>PENALTY</b> <input type="checkbox"/> 10 days or less <input type="checkbox"/> 31+ days <input type="checkbox"/> 11-30 days <input type="checkbox"/> Cancel Extension: <input type="checkbox"/> Yes Date of Mailing _____ Type _____		Stamp
Log In	Initial    Date	
Preaudit	_____	
Audit	_____	
Review	_____	
(R. 11-05)		

**MAIL THIS FORM TO:**

The administrative area in which the property is located. See map on page 2.

**SCHEDULE A  
PERSONAL PROPERTY ASSESSMENT SUMMARY AS OF JANUARY 1, 2006**

1. Check the box which indicates the type of lease reported.

☐ Tax    ☐ Finance (Capitalized)    ☐ Combination

2. Check the box which indicates the cost or price reported on Schedule LL.

☐ Original Selling Price  
☐ Current Selling Price Used  
☐ Cost of Acquisition – cost to mfgr. \_\_\_\_\_ % markup  
☐ Cost of Acquisition – wholesale cost \_\_\_\_\_ % markup  
☐ Other \_\_\_\_\_

3. Is any of the property reported on Schedule LL a third party lease or sublease?

☐ No    ☐ Yes

If yes, provide on an attached sheet with the company name and address, and name and phone number of contact person.

I, the undersigned, declare under penalties of law that I have personally examined this return and completed schedules. To the best of my knowledge and belief it is true, correct and complete.

**NOTE: This page, with an original signature, must be submitted**

<b>PREPARER SIGN HERE</b> ▼	Please Print Name		Email
	Signature		Telephone Number    EXT.# (    )    –
	Firm or Title	Date	Fax Number (    )    –

<b>LESSOR SIGN HERE</b> ▼	Please Print Name		Email
	Signature		Telephone Number    EXT.# (    )    –
	Firm or Title	Date	Fax Number (    )    –

# **2006 SCHEDULE LL** **LESSOR DATA REPORTING WORKSHEET**

PAGE \_\_\_\_\_ OF \_\_\_\_\_ PAGES

Lessor  
 Name \_\_\_\_\_  
 Address \_\_\_\_\_

(1)	(2)	(3)	(4)			(5)	(6)	(7)	(8)	(9)	LEAVE BLANK
NAME OF LESSEE  PROPERTY LOCATION (Address)	TYPE OF PROPERTY, BRAND NAME, MODEL NO. & SERIAL NO. OF PROPERTY	Q U A N T I T Y	LEASE			<input type="checkbox"/> Year Manu- factured  <input type="checkbox"/> Year Acquired	<input type="checkbox"/> Original Selling Price <input type="checkbox"/> Cost of Acquisition-cost to mfr. _____ % markup <input type="checkbox"/> Cost of Acquisition-wholesale cost _____ % markup <input type="checkbox"/> Current Selling Price Used <input type="checkbox"/> Other _____	ANNUAL GROSS RENT	CAPITALIZED LEASE	JANUARY 1 ESTIMATE OF MARKET VALUE	
			Inception Date	Expiration Date	Lease Number	YEAR	COST OR PRICE				

If you have more than seven leases to report, you may reproduce Schedule LL.



## HOW TO COMPLETE SCHEDULE LL

**IMPORTANT: TO ELIMINATE DOUBLE ASSESSMENTS, PLEASE ASTERISK COLUMN (8) THOSE LEASING ACCOUNTS WHICH ARE BEING CAPITALIZED (E.G. FINANCE LEASE) BY THE LESSEE. REPORT ORIGINAL SELLING PRICE.**

**NOTE:** Report all property leased, rented, loaned or located at manufacturers as of January 1, 2006.

Any property reported last year but not this year must be accounted for. Either attach an extra page or a photocopy of last year's Schedule LL indicating the status of such equipment. If the equipment has been sold, please indicate to whom it was sold.

### **COLUMN (1) – Name of Lessee and Property Location (ADDRESS)**

Complete this column for each item you lease to, rent to, or is located at a manufacturer in this Administrative Area. Note: Please report the manufacturer's company name or D.B.A. name, whichever is appropriate. List the location (street address and municipality) of the asset if different than the mailing address.

### **COLUMN (2) – Type of Property, Brand Name, Model Number, and Serial Number**

Complete this column by indicating the general type of property that you are leasing to a manufacturer. For example: typewriter, calculator, lathe, forklift truck, etc. Enter the brand name, model number and serial number of the property. For example, if you are leasing a computer, enter: IBM System 38, 5382-BYI, serial number 000123.

### **COLUMN (3) – Quantity**

Complete this column by entering the quantity of identical pieces of property you are reporting. For example, if you are leasing 5 identical computers to the same manufacturer, enter 5 in column (3).

### **COLUMN (4) – Lease**

Enter the month and year for both the beginning and end of the lease. Supply the lease number in the appropriate column.

### **COLUMN (5) – Year**

If you are a manufacturer/lessor of equipment, report the year the item was manufactured and check the box in front of "YR MANUFACTURED."

If you purchased the item that you are leasing to a manufacturer, report the year the purchase took place and check the box in front of "YR ACQUIRED."

### **COLUMN (6) – Cost or Price**

If the amount reported corresponds with the original selling price for the year of manufacture or year of acquisition, check the box in front of "ORIGINAL SELLING PRICE." Also check the "ORIGINAL SELLING PRICE" box if the purchase price of the item you purchased, and are leasing to a manufacturer, represents a normal retail selling price.

If "Cost of Acquisition – cost to manufacture" is reported, check the appropriate box and fill in the percent markup. Report the cost **including** the markup to represent a normal retail selling price.

If "Cost of Acquisition – wholesale cost" is reported, check the appropriate box and fill in the percent markup. Report the cost **including** the markup to represent a normal retail selling price.

If the amount reported corresponds with the "CURRENT SELLING PRICE USED" of the item being reported, check the box in front of "Current Selling Price Used."

If the amount reported does not correspond with any of the above choices, check the box in front of "OTHER" and explain the cost or price reported.

**NOTE: If you check more than one box in either Column 5 or 6, please identify which box applies to which asset.**

### **COLUMN (7) – Annual Gross Rent**

If your lease specifies a monthly rent, multiply the monthly rent by 12 to obtain an annual rent.

### **COLUMN (8) – Indicate Capitalized Leases with an asterisk.**

### **COLUMN (9) – January 1 Market Value**

This column represents your estimate of 100% true cash value (market value) as of 1/1/2006 or, if available, the current selling price used of the equipment. The method we use to determine market value and the 2006 composite conversion index factors are found on page 8. All values are assessed to the manufacturer (the lessee). Based on their reporting of these same assets, the item may be exempt from property tax.

**NOTE:** This Schedule will be cross-checked with personal property reports filed by manufacturers (M-P Forms). All leased, loaned, or rented property located at a manufacturer is to be reported by BOTH the owner and the manufacturer.

## 2006 COMPOSITE CONVERSION INDEX FACTORS

These index factors are provided for use in determining the January 1, 2006, value of fixed assets. The most common method we use is as follows:

Original Acquisition Cost (Retail) times Index Factor (for appropriate useful life)

The steps in this method are:

1. Find the appropriate useful life for equipment type from the list provided on the right side of this page.
2. Use the chart below to find the correct index factor based on the year acquired and indicated useful life.
3. Multiply the original acquisition cost (retail) times the index factor to arrive at the value.

For example, the value of a copier purchased in 2005 for \$10,000 would be \$8,750 (\$10,000 x .875 = \$8,750).

These composite conversion index factors reflect both the change in prices over time and depreciation.

### Useful Lives of Various Types of Personal Property

Life	Type
4 years	Fax Machines, Computers, Software, Related Data Processing Equipment. This includes the central processing unit and electronic peripheral equipment such as terminals, disk files, tape drives, and printers.
6 years	Copiers, Telephone Systems and Equipment
10 years	Office Furniture, Fixtures, and Equipment; Machinery and Equipment; Forklifts
20 years	Boilers

Full Life of Asset at Time of Acquisition						
Year Acquired	YRS. MOS.	4 48	6 72	10 120	20 240	Year Acquired
2005		0.813	0.875	0.925	0.963	2005
2004		0.513	0.663	0.794	0.899	2004
2003		0.320	0.497	0.675	0.832	2003
2002		0.200	0.373	0.574	0.770	2002
2001		0.125	0.280	0.488	0.712	2001
2000		0.078	0.210	0.414	0.659	2000
1999		0.048	0.111	0.352	0.609	1999
1998		0.030		0.300	0.564	1998
1997				0.255	0.521	1997
1996				0.216	0.482	1996
1995				0.128	0.450	1995
1994					0.424	1994
1993					0.397	1993
1992					0.370	1992
1991					0.349	1991
1990					0.329	1990
1989					0.312	1989
1988					0.300	1988
1987					0.282	1987
1986					0.265	1986
1985 & prior		0.030	0.111	0.128	0.273	1985 & prior

**NOTE:** Heavily outlined boxes, at the end of each column, indicate the factor to be used for the year indicated AND any acquisitions from prior years. ALL ASSETS MUST BE REPORTED REGARDLESS OF AGE.